

Mail Stop 4561

October 30, 2008

VIA U.S. MAIL

Wayne Pham  
Vice President of Finance & Controller  
Mission West Properties, Inc.  
10050 Bandley Drive  
Cupertino, CA 95014

**Re: Mission West Properties, Inc.  
Form 10-K for Fiscal Year Ended  
December 31, 2007  
Filed March 14, 2008  
File No. 001-34000**

Dear Mr. Pham:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kevin Woody  
Branch Chief